

CERTIFICATE

TO THE CLERK OF: MORTON COUNTY, STATE OF KANSAS
WE, THE UNDERSIGNED, DULY ELECTED, QUALIFIED AND ACTING OFFICERS OF

ELKHART CEMETERY DISTRICT

CERTIFY THAT: (1) THE HEARING MENTIONED IN THE ATTACHED PUBLICATION WAS HELD; (2) AFTER THE BUDGET HEARING THIS BUDGET WAS DULY APPROVED AND ADOPTED AS THE MAXIMUM EXPENDITURE FOR THE VARIOUS FUNDS FOR THE YEAR 2019; AND (3) THE AMOUNT(S) OF 2018 TAX TO BE LEVIED ARE WITHIN STATUTORY LIMITATIONS FOR THE 2019 BUDGET.

			2019 ADOPTED BUDGET		COUNTY CLERK'S USE ONLY
TABLE OF CONTENTS:		PAGE NO.	EXPENDITURES	AMOUNT OF 2018 TAX TO BE LEVIED	
COMPUTATION TO DETERMINE LIMIT FOR 2019 BUDGET		2			
ALLOCATION OF MVT, RVT, 16/20		3			
STATEMENT OF INDEBTEDNESS		NONE			
STATEMENT OF CONDITIONAL LEASE, ECT.		NONE			
GENERAL	15-1015	4	133,000	X 77,200	3,635
SPECIAL BENEFITS	12-16-102	5	8,000	X 7,130	1,330
TOTALS			141,000	84,330	
PUBLICATION					3,971
FINAL ASSESSED VALUATION					21,241,104

STATE USE ONLY
RECEIVED _____
REVIEWED BY _____
FOLLOW UP: YES _____ NO _____

ASSISTED BY:

HAY - RICE & ASSOCIATES, CHARTERED

P O BOX 2707

LIBERAL KS 67905-2707

ATTEST: 8-21, 2018

Anna Caserta
COUNTY CLERK



Glenn's Brookstone
James W. Lamm
Bill Barron
GOVERNING BODY

2019

COMPUTATION TO DETERMINE LIMIT FOR 2019BASE LEVY

1. TOTAL TAX LEVY AMOUNT IN 2018 BUDGET (FROM 2018 BUDGET-CERTIFICATE PAGE)		77,428
2. LESS: TAX LEVIES ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENTAL SUBDIVISION		
2018 LIBRARY LEVY (FROM 2018 BUDGET-CERTIFICATE PAGE)		
2018 RECREATION COMMISSION LEVY (FROM 2018 BUDGET-CERTIFICATE PAGE)		
2018 OTHER GOVERNMENTAL UNITY LEVY (FROM 2018 BUDGET-CERTIFICATE PAGE)		0
3. NET TAX LEVY (BASE)		77,428

PERCENTAGE ADJUSTMENTS

4. CPI ADJUSTMENT (LINE 4 PERCENTAGE MULTIPLIED BY LINE 3)	2.10%	1,626
5. VALUE OF NEW IMPROVEMENTS (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		43,922
6. 2018 PERSONAL PROPERTY VALUATION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)	5,947,703	
2017 PERSONAL PROPERTY VALUATION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)	4,546,943	
INCREASE IN TOTAL PERSONAL PROPERTY VALUATIONS		1,400,760
7. REAL PROPERTY ADDED TO JURISDICTION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		0
8. REAL PROPERTY WHICH HAS CHANGED IN USE (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		0
9. EXPIRATION OF PROPERTY TAX ABATEMENT (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		0
10. TOTAL ASSESSED VALUE OF ADJUSTMENTS		1,444,682
11. TOTAL ASSESSED VALUATION JUNE 15, 2018 (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		21,199,709
12. ADJUSTMENT PERCENTAGE (LINE 10 DIVIDED BY LINE 11)	6.81%	
13. DOLLAR VALUE OF ADJUSTMENTS (LINE 3 MULTIPLIED BY LINE 12 PERCENTAGE)		5,276
14. TOTAL PERCENTAGE ADJUSTMENTS		6,902

INCREASED TAX REVENUE ADJUSTMENT

15. PROPERTY TAX REVENUES SPENT ON DEBT SERVICE IN 2019 BUDGET (FROM 2019 BUDGET-CERTIFICATE PAGE)		0
LESS: PROPERTY TAX REVENUES SPENT ON DEBT SERVICE IN 2018 BUDGET (FROM 2018 BUDGET-CERTIFICATE PAGE)		0
DIFFERENCE		0
16. PROPERTY TAX REVENUE SPENT ON PUBLIC BUILDING COMMISSION AND LEASE PAYMENTS IN 2019 BUDGET		0
LESS: PROPERTY TAX REVENUES SPENT PUBLIC BUILDING COMMISSION AND LEASE PAYMENTS IN 2018 BUDGET		0
DIFFERENCE		0
17. PROPERTY TAX REVENUES SPENT ON SPECIAL ASSESSMENTS IN 2019 BUDGET		0
18. PROPERTY TAX REVENUES SPENT ON COURT JUDGEMENTS OR SETTLEMENTS AND ASSOCIATED LEGAL COSTS IN 2019 BUDGET		0
19. PROPERTY TAX REVENUES SPENT ON FEDERAL OR STATE MANDATES AND LOSS OF FUNDING FROM FEDERAL SOURCES		0
20. PROPERTY TAX REVENUES SPENT ON EXPENSES RELATED TO DISASTERS OR FEDERAL EMERGENCY IN 2019 BUDGET		0
21. LAW ENFORCEMENT EXPENSE-2019 BUDGET		0
LAW ENFORCEMENT EXPENSE-2018 BUDGET		0
CPI ADJUSTMENT	2.10%	0
LAW ENFORCEMENT EXPENSES-2018 BUDGET (INDEXED BY CPI)		0
INCREASED LAW ENFORCEMENT EXPENSE IN 2019 BUDGET		0
22. FIRE PROTECTION EXPENSE-2019 BUDGET		0
FIRE PROTECTION EXPENSE-2018 BUDGET		0
CPI ADJUSTMENT	2.10%	0
FIRE PROTECTION EXPENSES-2018 BUDGET (INDEXED BY CPI)		0
INCREASED FIRE PROTECTION EXPENSE IN 2019 BUDGET		0
23. EMERGENCY MEDICAL EXPENSE-2019 BUDGET		0
EMERGENCY MEDICAL EXPENSE-2018 BUDGET		0
CPI ADJUSTMENT	2.10%	0
EMERGENCY MEDICAL EXPENSES-2018 BUDGET (INDEXED BY CPI)		0
INCREASED EMERGENCY MEDICAL EXPENSE IN 2019 BUDGET		0
TOTAL INCREASED TAX REVENUE ADJUSTMENTS		0

LEVY ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENTAL SUBDIVISION

24. LIBRARY LEVY 2019 BUDGET		0
RECREATION COMMISSION LEVY 2019 BUDGET		
OTHER GOVERNMENTAL LEVY 2019 BUDGET		
25. TOTAL LEVIES ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENTAL SUBDIVISION		0
26. TOTAL COMPUTED TAX LEVY		84,330

ALLOCATION OF MVT, RVT & 16/20M VEHICLE TAX

2018 BUDGETED FUNDS	TAX LEVY AMT IN	ALLOCATION FOR YEAR 2019		
	2018	MVT	RVT	16/20 VEH.
GENERAL	70,178	6,631	85	208
SPECIAL BENEFITS	7,250	685	9	21
TOTAL	77,428	7,316	94	229

	0.09449		
MVT FACTOR		0.00121	
		RVT FACTOR	0.00296
			16/20M FACTOR

NOTE: DO NOT ALLOCATE TO NEW, DISCONTINUED, OR ANY FUNDS THAT DID NOT HAVE A TAX LEVY IN 2018.

STATE OF KANSAS
ELHKART CEMETERY DISTRICT
2019

ADOPTED BUDGET

GENERAL FUND	PRIOR YEAR ACTUAL 2017	CURRENT YEAR ESTIMATE 2018	PROPOSED BUDGET YEAR 2019
UNENCUMBERED CASH BALANCE JANUARY 1	82,730	79,049	40,864
COUNTY TREASURER BALANCE JANUARY 1	0		XXXXXXXXXXXXXXXXXX
RECEIPTS:			
AD VALOREM TAX	66,039	67,347	XXXXXXXXXXXXXXXXXX
DELINQUENT TAX	608	752	882
MOTOR VEHICLE TAX	5,488	6,721	6,654
GRAVE OPENINGS/LOT SALES	6,860	6,995	7,400
INTEREST ON IDLE FUNDS	102		
MISCELLANEOUS	159		
DOES MISCELLANEOUS EXCEED 10% OF TOTAL REC			
TOTAL RECEIPTS	79,256	81,815	14,936
RESOURCES AVAILABLE	161,986	160,864	55,800
EXPENDITURES:			
PERSONAL SERVICES	35,593	55,000	60,000
CONTRACTUAL	45,322	40,000	43,000
COMMODITIES	2,022	5,000	5,000
CAPITAL OUTLAY	0	20,000	25,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXP			
TOTAL EXPENDITURES	82,937	120,000	133,000
UNENCUMBERED CASH BALANCE DECEMBER 31	79,049	40,864	XXXXXXXXXXXXXXXXXX
NON-APPROPRIATED BALANCE			
TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE			133,000
TAX REQUIRED			77,200
DELINQUENCY COMPUTATION			
AMOUNT OF 2018 AD VALOREM TAX			77,200

BUDGET AUTHORITY	124,700	126,500	133,000
BUDGET LAW VIOLATION	NO	NO	NO
CASH BASIS LAW VIOLATION	NO	NO	NO

STATE OF KANSAS
ELKHART CEMETERY DISTRICT
2019

ADOPTED BUDGET

ELKHART CEMETERY SPECIAL BENEFITS	PRIOR YEAR ACTUAL 2017	CURRENT YEAR ESTIMATE 2018	PROPOSED BUDGET YEAR 2019
UNENCUMBERED CASH BALANCE, JANUARY 1	0	0	0
RECEIPTS:			
AD VALOREM TAX	6,148	6,285	XXXXXXXXXXXXXXXXXX
DELINQUENT TAX	60	72	78
MOTOR VEHICLE TAX	543	643	792
DOES MISCELLANEOUS EXCEED 10% OF TOTAL REC			
TOTAL RECEIPTS	6,751	7,000	870
TOTAL RESOURCES AVAILABLE	6,751	7,000	870
EXPENDITURES:			
EMPLOYEE BENEFITS	6,751	7,000	8,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXP			
TOTAL EXPENDITURES	6,751	7,000	8,000
UNENCUMBERED CASH BALANCE DECEMBER 31	0	0	
NON APPROPRIATED BALANCE			
TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE			8,000
TAX REQUIRED			7,130
DELINQUENCY COMPUTATION			
AMOUNT OF 2018 AD VALOREM TAX			7,130

BUDGET AUTHORITY	7,000	8,000	8,000
BUDGET LAW VIOLATION	NO	NO	NO
CASH BASIS LAW VIOLATION	NO	NO	NO

NOTICE OF BUDGET HEARING

THE GOVERNING BODY OF THE ELKHART CEMETERY DISTRICT WILL MEET ON THE 16TH DAY OF AUGUST, 2018
AT 7:00 PM AT 800 NORTH STREET FOR THE PURPOSE OF HEARING AND ANSWERING
OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS AND THE AMOUNT OF TAX TO BE LEVIED.

DETAILED BUDGET INFORMATION IS AVAILABLE AT THE MORTON COUNTY COURTHOUSE AND WILL BE AVAILABLE
AT THIS HEARING.

BUDGET SUMMARY

PROPOSED BUDGET 2019 EXPENDITURES AND THE AMOUNT OF 2018 TAX TO BE LEVIED ESTABLISH THE
MAXIMUM LIMITS OF THE 2019 BUDGET. ESTIMATED TAX RATE* IS SUBJECT TO CHANGE DEPENDING
ON FINAL ASSESSED VALUATION.

FUND	2017		2018		PROPOSED BUDGET 2019		
	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	EXPENDITURES	AMOUNT OF 2018 TAX TO BE LEVIED	EST TAX RATE*
GENERAL	82,937	3.36	120,000	3.29	133,000	77,200	3.64
SPECIAL BENEFITS	6,751	0.31	7,000	0.34	8,000	7,130	0.34
TOTAL	89,688	3.67	127,000	3.63	141,000	XXXXXXXXXXXXX	3.98
TOTAL TAX LEVIED	73,650		77,428		84,330		
ASSESSED VALUATION	20,015,363		21,299,629		21,199,709		
TOTAL	20,015,363		21,299,629		21,199,709		
	OUTSTANDING INDEBTEDNESS, JANUARY, 1,						
	2016		2017		2018		
G.O. BONDS	NONE		NONE		NONE		

*TAX RATES ARE EXPRESSED IN MILLS.

CLERK

EIKhant
Cemetery
2019

STATE OF KANSAS
ELKHART CEMETERY DISTRICT
2019

THE GOVERNING BODY OF THE ELKHART CEMETERY DISTRICT WILL MEET ON THE 16TH DAY OF AUGUST, 2018 AT 7:00 PM AT 800 NORTH STREET FOR THE PURPOSE OF HEARING AND ANSWERING OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS AND THE AMOUNT OF TAX TO BE LEVIED.

BUDGET SUMMARY

	2017		2018		PROPOSED BUDGET 2019		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	EXPENDITURES	AMOUNT OF 2018 TAX TO BE LEVIED	EST TAX RATE*
GENERAL	82,937	3.36	120,000	3.29	133,000	77,200	3.64
SPECIAL BENEFITS	6,781	0.31	7,000	0.34	8,000	7,180	0.34
TOTAL	89,658	3.67	127,000	3.63	141,000	XXXXXXXXXXXXXXX	3.98
TOTAL TAX LEVIED	73,650		77,428		84,330		
ASSESSED VALUATION	20,015,363		21,299,629		21,199,709		
TOTAL	20,015,363		21,299,629		21,199,709		
G.O. BONDS	2016 NONE		2017 NONE		2018 NONE		

[Signature]
CLERK